

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF UTAH  
SALT LAKE CITY DIVISION

In re:	§	Case No. 12-28010-JTM
	§	
Stephen LaMar Christensen	§	
Victoria Ann Christensen	§	
	§	
Debtors	§	

---

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 06/20/2012. The case was converted to one under Chapter 7 on 08/23/2013. The undersigned trustee was appointed on 06/20/2012.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$761,309.93

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$163,360.36</u>
Bank service fees	<u>\$7,802.61</u>
Other Payments to creditors	<u>\$252,165.98</u>
Non-estate funds paid to 3 <sup>rd</sup> Parties	<u>\$164,484.02</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of <sup>1</sup>	<u>\$173,496.96</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

---

<sup>1</sup> The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 03/31/2014 and the deadline for filing government claims was \_\_\_\_\_. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$41,315.50. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$9,704.28 as interim (Chapter 11) compensation, and the Court previously awarded an additional \$1,180.72 as interim (Chapter 11) compensation which has not been paid. The Trustee now requests the sum of \$24,295.72, (which includes the previously awarded but unpaid \$1,180.72 amount), for a total compensation of \$34,000.00. This represents a \$7,315.50 voluntary reduction from the \$41,315.50 maximum allowable compensation. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$85.76, for total expenses of \$85.76.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/09/2015

By: /s/ David L. Miller

Trustee

**STATEMENT:** This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
 Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
 For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
 Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
<b>Ref. #</b>					
1	2002 GMC Sierra Location: In Debtor's possession (Total Loss)	\$5,550.00	\$8,678.41		\$8,678.41 FA
2	Norman Rockwell lithograph entitled "Lincoln for the Defense" Location: In Creditor's possession since 1/2011 Consignment costs: \$302.81. Sold on consignment for \$6k, 50% commission less costs	\$6,200.00	\$2,697.19		\$2,697.19 FA
3	Norman Rockwell lithograph entitled "Puppy Love Portfolio" (Consisting of the following lithograph titles: "Boy Meets Dog", "Mysterious Melody", "Adventures Between Adventures", "Puppies") Location: In Debtor's possession Sold on consignment for \$6k, 50% commission less costs of \$200.00	\$6,800.00	\$6,300.00		\$6,300.00 FA
4	Primary Residence in Alpine, UT at 975 East Alpine Blvd. (aka 1002 N Apple Creek Circle) Although this property is wholly owned by the Victoria Christensen Family Living Trust, it is included here on Debtors' Schedule A for the purpose of full disclosure. Debtors do not have an independent expert opinion as to the value of the property at this time. Consequently, Debtors are listing the current property value as per the Utah County 2012 assessment here.	\$762,900.00	\$471,000.00		\$471,000.00 FA

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
5 3 sofas, loveseat, and sectional sofa \$1000 4 chairs \$600, 3 coffee tables and 4 end tables \$700, 4 televisions \$1500, 2 computers \$850, 1 printer \$30, 3 cell phones \$15, 3 persian rugs \$2500, 3 lamps \$15, 3 desks \$2000, 5 bookcases \$1500, broken grandfather clock \$100 Location: In Debtor's possession	\$10,810.00	\$420.00		\$420.00	FA
<b>Asset Notes:</b> Only 3 Persian rugs sold for \$420 - rest exempt and / or abandoned					
6 3 shotguns \$250, 2 bicycles \$200, ski/camping/fishing gear \$400 Location: In Debtor's possession	\$850.00	\$600.00		\$600.00	FA
<b>Asset Notes:</b> Only shotguns sold for \$600 - rest abandoned					
7 2007 Chevrolet Avalanche Location: In Debtor's possession	\$12,800.00	\$7,000.00		\$7,000.00	FA
8 2004 14' Flatbed Trailer Location: In Debtor's possession	\$500.00	\$1,250.00		\$1,250.00	FA
9 1946 Massey Ferguson tractor w/mower attachment (doesn't run) Location: In Debtor's possession	\$600.00	\$750.00		\$750.00	FA
10 Cash on Hand (estimated)	\$900.00	\$0.00		\$0.00	FA
11 Savings: America First Credit Union (balance subject to offset)	\$25.28	\$0.00		\$0.00	FA
12 Checking: America First Credit Union (balance subject to offset)	\$489.69	\$0.00		\$0.00	FA
13 Checking: Bank of American Fork	\$1,152.05	\$0.00		\$0.00	FA
14 Business Checking: Bank of American Fork (jointly owned with VS Foxridge LLC, full value \$96.28)	\$48.14	\$0.00		\$0.00	FA
15 Checking: Wells Fargo	\$198.45	\$0.00		\$0.00	FA
16 4 beds with bedding \$800, 3 dressers & night stands \$300, 5 lamps & clocks \$10 Location: In Debtor's possession	\$1,110.00	\$0.00		\$0.00	FA

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
 Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
 For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
 Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
17 Dining table with 10 chairs \$2000, 3 hutch/cabinets \$1000, Dishes \$800 Location: In Debtor's possession	\$3,800.00	\$0.00		\$0.00	FA
18 Refrigerator \$100, stove \$100, dishwasher \$150, microwave \$15, broken freezer \$0, small appliances \$100, washer \$200, dryer \$200, sewing machine \$70, iron & ironing board \$5 Location: In Debtor's possession	\$940.00	\$0.00		\$0.00	FA
19 Old refrigerator \$40, 2 stoves \$80, dishwasher \$50, micorwaves \$15 Location: In Debtor's possession	\$185.00	\$0.00		\$0.00	FA
20 Upright Yamaha Piano \$200, book collection \$100 Location: In Debtor's possession	\$300.00	\$0.00		\$0.00	FA
21 Clothing Location: In Debtor's possession	\$300.00	\$0.00		\$0.00	FA
22 Jewelry \$1200, Watch \$200, Wedding rings \$600 Location: In Debtor's possession	\$2,000.00	\$0.00		\$0.00	FA
23 66.8233% owners of VS Fox Ridge LLC (Ch 11 bankruptcy case 12-28001 filed 6/20/12)	\$0.00	\$0.00		\$0.00	FA
24 12.5684% owner of Mountain Home Development Corporation	Unknown	\$0.00		\$0.00	FA
25 Member Loan (including Notes and Salary) per the Settlement Agreement dated 1/22/09 Principal balance of \$1,714,846.58 + interest + damages	\$1,714,846.58	\$0.00		\$0.00	FA
26 Points and fees due from Traverse Mountain Companies	\$250,000.00	\$0.00		\$0.00	FA
27 Deposit Principal balance of \$100,000 + interest + damages	\$100,000.00	\$0.00		\$0.00	FA
28 Services Rendered (value estimated)	\$4,000.00	\$0.00		\$0.00	FA

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
 Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
 For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
 Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
29 Victoria Christensen Family Living Trust (The real property owned by this trust was included on Debtors' Schedule A for the purpose of full disclosure. There are no other assets or liabilities.)	\$0.00	\$0.00		\$0.00	FA
30 Potential tax refunds for the 2009, 2010, 2011 tax years	Unknown	\$0.00		\$0.00	FA
31 Potential cause of action against Key Bank, RR Penga LLC, Russ Stokes, Steve Howcroft, the Traverse Mountain Companies, and others for breach of settlement agreement, breach of fiduciary duties, among other things.	Unknown	\$0.00		\$0.00	FA
32 Members of a pending suit against Ted Heap, Stephen Howcroft, et al (Case # 100902436, Third Judicial District Court, Salt Lake County, State of Utah)	Unknown	\$0.00		\$0.00	FA
33 Member of a pending counter-claim suit with Forge Investments UT, LLC (successor in interest to SA Group Properties Inc.) (Case # 110402272, Fourth Judicial District Court, Utah County, State of Utah)	\$0.00	\$0.00		\$0.00	FA
34 Member of a pending counter-claim suit with Forge Investments UT, LLC (successor in interest to US Bank) (Case # 100402061, Fourth Judicial District Court, Utah County, State of Utah)	\$0.00	\$0.00		\$0.00	FA
35 Rights of contribution and/or indemnity arising under organizational documents of Fox Ridge Investments LLC and Mountain Home Development Corporation. (value is uncertain, may range from \$25,000,000 to \$100,000,000).	\$25,000,000.00	\$0.00		\$0.00	FA

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
36 Claims for conversion, breach of fiduciary duty, fraud, conspiracy, breach of duties of good faith, dissolution, theft of assets, etc. against Fox Ridge Investments LLC, Mountain Home Development Corporation, Land Com Financial Group LLC, ST Fox Ridge LLC, JK Fox Ridge LLC, Sheila Heap, Richard M. Heins Family Limited Partnership, Richard M. Heins, Energetics Inc. Profit Sharing Plan, Silverdove Properties LLC, John A. Greenbank, Thomas Leslie Crow, Randy Robinson, Triumph Commercial Investments LLC, Robert L. Keys, Robert L. Keys (Keys Living Trust), Lynn Keys, Crow Traverse LLC, Diana M. Robinson, Robinson & Sons LLC, Ted H. Heap, Kinnon Sandlin, and Stephen Howcroft (value is uncertain, may range from \$50,000,000 to \$100,000,000).	\$50,000,000.00	\$0.00		\$0.00	FA
37 2008 GMC Yukon Location: In Debtor's possession	\$19,100.00	\$0.00		\$0.00	FA
<b>Asset Notes:</b> 10/2/13 - Rob Olson valued at \$15k; Debtor owes US Bank \$10k; and exempt					
38 VOID	\$0.00	\$0.00		\$0.00	FA
39 Cat	\$0.00	\$0.00		\$0.00	FA
40 John Deere riding lawn mower \$300, lawn furniture \$300, barbecue \$10 Location: In Debtor's possession	\$610.00	\$0.00		\$0.00	FA
41 3 months food storage Location: In Debtor's possession	\$75.00	\$0.00		\$0.00	FA
42 Ch 11 - Settlement (u)	\$0.00	\$0.00		\$233,333.33	FA

Case No.: 12-28010-JTM Trustee Name: David L. Miller  
Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTOR Date Filed (f) or Converted (c): 08/23/2013 (c)  
For the Period Ending: 6/9/2015 §341(a) Meeting Date: 10/03/2013  
Claims Bar Date: 03/31/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
43 Ch 11 - Primary Residence in Alpine, UT at 975 East Alpine Blvd. (aka 1002 N Apple Creek Circle) Although this property is wholly owned by the Victoria Christensen Family Living Trust, it is included here on Debtors' Schedule A for the purpose of full disclosure. Debtors do not have an independent expert opinion as to the value of the property at this time. Consequently, Debtors are listing the current property value as per the Utah County 2012 assessment here.	\$762,900.00	\$0.00		\$5,000.00	FA
44 Ch 11 - 2007 Polaris 4wheeler Location: In Debtor's possession	\$3,675.00	\$2,281.00		\$2,281.00	FA
<b>Asset Notes:</b> debtor sold without knowledge or authorization					
45 Ch 11 - Sale of lot by Lloyd Newell - 50% proceeds to debtor (u)	\$22,000.00	\$22,000.00		\$22,000.00	FA

**TOTALS (Excluding unknown value)**

\$78,695,665.19 \$522,976.60

**Gross Value of Remaining Assets**

\$761,309.93 \$0.00

**Major Activities affecting case closing:**

Prepare final tax returns and TFR.

Initial Projected Date Of Final Report (TFR): 09/28/2015  
Current Projected Date Of Final Report (TFR): 11/30/2015

/s/ DAVID L. MILLER

DAVID L. MILLER



**FORM 2**  
**CASH RECEIPTS AND DISBURSEMENTS RECORD**  
 9 of 29

<b>Case No.</b>	<u>12-28010-JTM</u>	<b>Trustee Name:</b>	<u>David L. Miller</u>
<b>Case Name:</b>	<u>CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN</u>	<b>Bank Name:</b>	<u>Integrity Bank</u>
<b>Primary Taxpayer ID #:</b>	<u>**_***1916</u>	<b>Checking Acct #:</b>	<u>*****8010</u>
<b>Co-Debtor Taxpayer ID #:</b>	<u>**_***1917</u>	<b>Account Title:</b>	<u>CH 11</u>
<b>For Period Beginning:</b>	<u>6/20/2012</u>	<b>Blanket bond (per case limit):</b>	<u>\$1,000,000.00</u>
<b>For Period Ending:</b>	<u>6/9/2015</u>	<b>Separate bond (if applicable):</b>	

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
05/23/2013	(42)	Ray Quinney & Nebeker	Settlement Funds	1249-000	\$233,333.33		\$233,333.33
05/31/2013		Integrity Bank	Bank Service Fee	2600-000		\$182.11	\$233,151.22
06/04/2013	3001	U.S. Trustee Payment Center	Quarterly Fees - May 2013	2950-000		\$325.00	\$232,826.22
06/30/2013		Integrity Bank	Bank Service Fee	2600-000		\$363.62	\$232,462.60
07/18/2013	3002	U.S. Trustee Payment Center	Quarterly Fees - 2013 Quarter 2	2950-000		\$650.00	\$231,812.60
07/29/2013	3003	Rocky Mountain Advisory	Accountant - First Fee Application #359	*		\$4,229.52	\$227,583.08
			Accountant Fees - First Fee Application \$(4,217.34)	6310-000			\$227,583.08
			Accountant - First Fee Application \$(12.18)	6320-000			\$227,583.08
07/29/2013	3004	Ray Quinney and Nebeker	Attorney - First Fee Application #358	*		\$18,387.68	\$209,195.40
			Attorney - First Fee Application \$(18,196.18)	6210-600			\$209,195.40
			Attorney - First Fee Application \$(191.50)	6220-610			\$209,195.40
07/29/2013	3005	DAVID L. MILLER	Trustee - First Fee Application #357	*		\$5,574.74	\$203,620.66
			Trustee Compensation - First Fee Application \$(4,899.59)	6101-000			\$203,620.66
			Trustee Expenses - First Fee Application \$(675.15)	6102-000			\$203,620.66
07/29/2013	3006	Berry & Tripp	Attorney for DIP - #80	6210-160		\$67,549.86	\$136,070.80
07/31/2013		Integrity Bank	Bank Service Fee	2600-000		\$374.88	\$135,695.92
08/19/2013	(44)	Christensen - US Bank Cashier's Check	Proceeds from debtor's sale of 4-wheeler	1129-000	\$2,281.00		\$137,976.92
08/23/2013		Christensen-Stapp Investments LLC, Fidelity	Earnest money on Real Property (Debtor's House)	*	\$5,000.00		\$142,976.92
	{43}		\$5,000.00	1110-000			\$142,976.92
08/31/2013		Integrity Bank	Bank Service Fee	2600-000		\$249.51	\$142,727.41
09/10/2013	(45)	Christensen - Heideman, McKay, Heugly & Olsen	proceeds from sale of real property	1110-000	\$22,000.00		\$164,727.41
09/30/2013		Integrity Bank	Bank Service Fee	2600-000		\$243.39	\$164,484.02
09/30/2013		Integrity Bank	Wiring money to Chapter 7 case	8500-002		\$164,484.02	\$0.00

**SUBTOTALS**      \$262,614.33      \$262,614.33

**Case No.** 12-28010-JTM **Trustee Name:** David L. Miller  
**Case Name:** CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN **Bank Name:** Integrity Bank  
**Primary Taxpayer ID #:** \*\*\_\*\*\*1916 **Checking Acct #:** \*\*\*\*\*8010  
**Co-Debtor Taxpayer ID #:** \*\*\_\*\*\*1917 **Account Title:** CH 11  
**For Period Beginning:** 6/20/2012 **Blanket bond (per case limit):** \$1,000,000.00  
**For Period Ending:** 6/9/2015 **Separate bond (if applicable):**

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

<b>TOTALS:</b>	\$262,614.33	\$262,614.33	\$0.00
<b>Less: Bank transfers/CDs</b>	\$0.00	\$0.00	
<b>Subtotal</b>	\$262,614.33	\$262,614.33	
<b>Less: Payments to debtors</b>	\$0.00	\$0.00	
<b>Net</b>	\$262,614.33	\$262,614.33	

**For the period of 6/20/2012 to 6/9/2015**

Total Compensable Receipts:	\$262,614.33
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$262,614.33
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$98,130.31
Total Non-Compensable Disbursements:	\$164,484.02
Total Comp/Non Comp Disbursements:	\$262,614.33
Total Internal/Transfer Disbursements:	\$0.00

**For the entire history of the account between 05/16/2013 to 6/9/2015**

Total Compensable Receipts:	\$262,614.33
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$262,614.33
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$98,130.31
Total Non-Compensable Disbursements:	\$164,484.02
Total Comp/Non Comp Disbursements:	\$262,614.33
Total Internal/Transfer Disbursements:	\$0.00

**FORM 2**  
**CASH RECEIPTS AND DISBURSEMENTS RECORD**  
 11 of 29

Case No. 12-28010-JTM Trustee Name: David L. Miller  
 Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN Bank Name: Integrity Bank  
 Primary Taxpayer ID #: \*\*\_\*\*\*1916 Checking Acct #: \*\*\*\*\*8010  
 Co-Debtor Taxpayer ID #: \*\*\_\*\*\*1917 Account Title:  
 For Period Beginning: 6/20/2012 Blanket bond (per case limit): \$1,000,000.00  
 For Period Ending: 6/9/2015 Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
09/30/2013		Integrity Bank	Wiring money from Chapter 11 case	1290-012	\$164,484.02		\$164,484.02
10/15/2013	(1)	Christensen - Progressive Classic Ins Co, PNC Bank,	2002 GMC Sierra Location:(Total Loss)	1129-000	\$8,678.41		\$173,162.43
10/22/2013	3001	Rocky Mountain Advisory	Accountant for Trustee Fees & Expenses - ORDER #119	*		\$4,676.57	\$168,485.86
			Accountant Fees \$(4,631.87)	6410-000			\$168,485.86
			Accountant Expenses \$(44.70)	6420-000			\$168,485.86
10/22/2013	3002	Ray Quinney Nebeker	Attorney for Trustee Fees & Expenses - ORDER #118	*		\$8,270.39	\$160,215.47
			Attorney for Trustee Fees \$(7,942.87)	6210-000			\$160,215.47
			Attorney for Trustee Expenses \$(327.52)	6220-000			\$160,215.47
10/29/2013		Christensen - Norman Rockwell Museum,	Consignment Sale (5 Norman Rockwell Lithographs) Assets #2 & #3	*	\$8,997.19		\$169,212.66
	{2}		consignment sale of personal property \$2,697.19	1129-000			\$169,212.66
	{3}		consignment sale of personal property \$6,300.00	1129-000			\$169,212.66
10/31/2013		Integrity Bank	Bank Service Fee	2600-000		\$277.18	\$168,935.48
11/30/2013		Integrity Bank	Bank Service Fee	2600-000		\$263.69	\$168,671.79
12/10/2013	3003	International Sureties, Ltd.	Blanket Bond #016027974	2300-000		\$261.55	\$168,410.24
12/20/2013		Christensen - First American Title Insurance	Proceeds from Sale of RP in Alpine, UT	*	\$52,293.00		\$220,703.24
	{4}		proceeds from sale of real property \$471,000.00	1110-000			\$220,703.24
			payoff first lienholder \$(401,000.00)	4110-000			\$220,703.24
			payoff second lienholder \$(15,000.00)	4110-000			\$220,703.24
			closing costs \$(2,707.00)	2500-000			\$220,703.24
12/20/2013	3004	United States Trustee	unpaid quarterly fees	5800-000		\$650.00	\$220,053.24
12/31/2013		Integrity Bank	Bank Service Fee	2600-000		\$293.65	\$219,759.59
01/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$355.17	\$219,404.42
02/27/2014		Christensen-E&O Auctioneers, Wells Fargo	Auction proceeds: 2007 CHEV. AVALANCHE, 2004 UTILITY TRAILER BIG TEX, (3) PERSIAN RUGS, (3) SHOTGUNS, MASSEY FERGUSON TRACTOR	*	\$8,027.00		\$227,431.42
	{7}		auction proceeds \$7,000.00	1110-000			\$227,431.42
	{9}		auction proceeds \$750.00	1110-000			\$227,431.42
	{8}		auction proceeds \$1,250.00	1110-000			\$227,431.42
	{6}		auction proceeds \$600.00	1110-000			\$227,431.42
	{5}		auction proceeds \$420.00	1110-000			\$227,431.42
			auctioneer fees \$(1,993.00)	3610-000			\$227,431.42
02/28/2014		Integrity Bank	Bank Service Fee	2600-000		\$320.05	\$227,111.37
03/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$366.31	\$226,745.06

**SUBTOTALS**      \$242,479.62      \$15,734.56

**Case No.** 12-28010-JTM **Trustee Name:** David L. Miller  
**Case Name:** CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN **Bank Name:** Integrity Bank  
**Primary Taxpayer ID #:** \*\*\_\*\*\*1916 **Checking Acct #:** \*\*\*\*\*8010  
**Co-Debtor Taxpayer ID #:** \*\*\_\*\*\*1917 **Account Title:**  
**For Period Beginning:** 6/20/2012 **Blanket bond (per case limit):** \$1,000,000.00  
**For Period Ending:** 6/9/2015 **Separate bond (if applicable):**

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
04/30/2014		Integrity Bank	Bank Service Fee	2600-000		\$353.93	\$226,391.13
05/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$365.15	\$226,025.98
06/30/2014		Integrity Bank	Bank Service Fee	2600-000		\$352.81	\$225,673.17
07/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$363.99	\$225,309.18
08/27/2014	3005	Gil Miller / Rocky Mountain Advisory	ORDER #147 - Accountant Chapter 7 First Fee Application	*		\$13,026.30	\$212,282.88
			Accountant Fees \$(12,977.00)	3410-000			\$212,282.88
			Accountant Expenses \$(49.30)	3420-000			\$212,282.88
08/27/2014	3006	Michael Johnson / Ray Quinney Nebeker P.C.	ORDER #146 - Attorney Chapter 7 First Fee Application	*		\$27,843.72	\$184,439.16
			Attorney Fees \$(26,881.00)	3210-000			\$184,439.16
			Attorney Expenses \$(962.72)	3220-000			\$184,439.16
08/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$363.41	\$184,075.75
09/30/2014		Integrity Bank	Bank Service Fee	2600-000		\$290.90	\$183,784.85
10/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$296.43	\$183,488.42
11/11/2014		Christensen - First American Title Insurance	1002 North Apple Creek Circle, Alpine, UT 84404 (Mortgage funds--trying to locate proper mtg company to send this payoff to)	4110-002	\$401,000.00		\$584,488.42
11/11/2014	3007	United States Bankruptcy Court	unclaimed funds	4110-002		\$401,000.00	\$183,488.42
11/30/2014		Integrity Bank	Bank Service Fee	2600-000		\$432.45	\$183,055.97
12/04/2014	3008	International Sureties, Ltd.	Bond # 016027974	2300-000		\$158.94	\$182,897.03
12/31/2014		Integrity Bank	Bank Service Fee	2600-000		\$295.08	\$182,601.95
01/31/2015		Integrity Bank	Bank Service Fee	2600-000		\$294.53	\$182,307.42
02/28/2015		Integrity Bank	Bank Service Fee	2600-000		\$265.59	\$182,041.83
03/10/2015	3009	Michael Johnson	ORDER #155 - Attorney Chapter 7 Second and Final Fee Application 7/1/14 - 12/31/14	*		\$2,900.80	\$179,141.03
			Second and Final Fee Application 7/1/14 - 12/31/14 \$(2,355.00)	3210-000			\$179,141.03
			Second and Final Fee Application - Expenses - 7/1/14 - 12/31/14 \$(10.80)	3220-000			\$179,141.03
			Second and Final Fee Application - time after 12/31/2014 \$(535.00)	3210-000			\$179,141.03

**SUBTOTALS**      \$401,000.00      \$448,604.03

**Case No.** 12-28010-JTM **Trustee Name:** David L. Miller  
**Case Name:** CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN **Bank Name:** Integrity Bank  
**Primary Taxpayer ID #:** \*\*\_\*\*\*1916 **Checking Acct #:** \*\*\*\*\*8010  
**Co-Debtor Taxpayer ID #:** \*\*\_\*\*\*1917 **Account Title:** \_\_\_\_\_  
**For Period Beginning:** 6/20/2012 **Blanket bond (per case limit):** \$1,000,000.00  
**For Period Ending:** 6/9/2015 **Separate bond (if applicable):** \_\_\_\_\_

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
03/10/2015	3010	David L. Miller		*		\$4,805.29	\$174,335.74
			ORDER #156 - Chapter 11 - Second and Final Fee application - 6/1/13 - 8/22/13 \$(4,804.69)	6101-000			\$174,335.74
			ORDER #156 - Chapter 11 - Second and Final Fee application - Expenses - 6/1/13 - 8/22/13 \$(0.60)	6102-000			\$174,335.74
03/31/2015		Integrity Bank	Bank Service Fee	2600-000		\$286.81	\$174,048.93
04/30/2015		Integrity Bank	Bank Service Fee	2600-000		\$271.68	\$173,777.25
05/31/2015		Integrity Bank	Bank Service Fee	2600-000		\$280.29	\$173,496.96

**TOTALS:**

\$643,479.62 \$469,982.66 \$173,496.96

**Less: Bank transfers/CDs**

\$0.00 \$0.00

**Subtotal**

\$643,479.62 \$469,982.66

**Less: Payments to debtors**

\$0.00 \$0.00

**Net**

\$643,479.62 \$469,982.66

**For the period of 6/20/2012 to 6/9/2015**

Total Compensable Receipts: \$498,695.60  
 Total Non-Compensable Receipts: \$164,484.02  
 Total Comp/Non Comp Receipts: \$663,179.62  
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$489,682.66  
 Total Non-Compensable Disbursements: \$802,000.00  
 Total Comp/Non Comp Disbursements: \$1,291,682.66  
 Total Internal/Transfer Disbursements: \$0.00

**For the entire history of the account between 09/27/2013 to 6/9/2015**

Total Compensable Receipts: \$498,695.60  
 Total Non-Compensable Receipts: \$164,484.02  
 Total Comp/Non Comp Receipts: \$663,179.62  
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$489,682.66  
 Total Non-Compensable Disbursements: \$802,000.00  
 Total Comp/Non Comp Disbursements: \$1,291,682.66  
 Total Internal/Transfer Disbursements: \$0.00

**Case No.** 12-28010-JTM **Trustee Name:** David L. Miller  
**Case Name:** CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN **Bank Name:** Integrity Bank  
**Primary Taxpayer ID #:** \*\*\_\*\*\*1916 **Checking Acct #:** \*\*\*\*\*8010  
**Co-Debtor Taxpayer ID #:** \*\*\_\*\*\*1917 **Account Title:** \_\_\_\_\_  
**For Period Beginning:** 6/20/2012 **Blanket bond (per case limit):** \$1,000,000.00  
**For Period Ending:** 6/9/2015 **Separate bond (if applicable):** \_\_\_\_\_

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSE	ACCOUNT BALANCES
	\$906,093.95	\$732,596.99	\$173,496.96

**For the period of 6/20/2012 to 6/9/2015**

Total Compensable Receipts: \$761,309.93  
 Total Non-Compensable Receipts: \$164,484.02  
 Total Comp/Non Comp Receipts: \$925,793.95  
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$587,812.97  
 Total Non-Compensable Disbursements: \$966,484.02  
 Total Comp/Non Comp Disbursements: \$1,554,296.99  
 Total Internal/Transfer Disbursements: \$0.00

**For the entire history of the case between 08/23/2013 to 6/9/2015**

Total Compensable Receipts: \$761,309.93  
 Total Non-Compensable Receipts: \$164,484.02  
 Total Comp/Non Comp Receipts: \$925,793.95  
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$587,812.97  
 Total Non-Compensable Disbursements: \$966,484.02  
 Total Comp/Non Comp Disbursements: \$1,554,296.99  
 Total Internal/Transfer Disbursements: \$0.00

/s/ DAVID L. MILLER

DAVID L. MILLER

Case No. 12-28010-JTM

Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN

Claims Bar Date: 03/31/2014

Trustee Name: David L. Miller

Date: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	DAVID L. MILLER PO Box 9 Farmington UT 84025000	09/30/2013	Trustee Compensation	Allowed	2100-000	\$0.00	\$41,315.50	\$41,315.50	\$0.00	\$0.00	\$0.00	\$24,295.72
	GIL MILLER 215 South State Street Suite 550 Salt Lake City UT 84111	10/22/2013	Accountant for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	Allowed	6410-00	\$0.00	\$4,631.87	\$4,631.87	\$4,631.87	\$0.00	\$0.00	\$0.00
	GIL MILLER 215 South State Street Suite 550 Salt Lake City UT 84111	10/22/2013	Accountant for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	Allowed	6420-00	\$0.00	\$44.70	\$44.70	\$44.70	\$0.00	\$0.00	\$0.00
	MICHAEL JOHNSON 36 South State Street Suite 1400 Salt Lake City UT 84111	10/22/2013	Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	Allowed	6210-00	\$0.00	\$7,942.87	\$7,942.87	\$7,942.87	\$0.00	\$0.00	\$0.00
	MICHAEL JOHNSON 36 South State Street Suite 1400 Salt Lake City UT 84111	10/22/2013	Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	Allowed	6220-00	\$0.00	\$327.52	\$327.52	\$327.52	\$0.00	\$0.00	\$0.00
	DAVID L. MILLER PO Box 9 Farmington UT 84025000	02/04/2014	Trustee Expenses	Allowed	2200-000	\$0.00	\$85.76	\$85.76	\$0.00	\$0.00	\$0.00	\$85.76

Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ERKELENS & OLSON AUCTIONEERS	02/27/2014	Auctioneer for Trustee Fees (including buyers premiums)	Allowed	3610-000	\$0.00	\$1,993.00	\$1,993.00	\$1,993.00	\$0.00	\$0.00	\$0.00
	GIL MILLER  215 South State Street Suite 550 Salt Lake City UT 84111	08/27/2014	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$12,977.00	\$12,977.00	\$12,977.00	\$0.00	\$0.00	\$0.00

Claim Notes: 8/23/13 - 6/30/14

	GIL MILLER  215 South State Street Suite 550 Salt Lake City UT 84111	08/27/2014	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$49.30	\$49.30	\$49.30	\$0.00	\$0.00	\$0.00
--	--	------------	--	---------	----------	--------	---------	---------	---------	--------	--------	--------

Claim Notes: 8/23/13 - 6/30/14

	MICHAEL JOHNSON  36 South State Street Suite 1400 Salt Lake City UT 84111	08/27/2014	Attorney for Trustee Fees (Other Firm)	Allowed	3210-000	\$0.00	\$26,881.00	\$26,881.00	\$26,881.00	\$0.00	\$0.00	\$0.00
--	---	------------	---	---------	----------	--------	-------------	-------------	-------------	--------	--------	--------

Claim Notes: 8/23/13 - 6/30/14

	MICHAEL JOHNSON  36 South State Street Suite 1400 Salt Lake City UT 84111	08/27/2014	Attorney for Trustee Expenses (Other Firm)	Allowed	3220-000	\$0.00	\$962.72	\$962.72	\$962.72	\$0.00	\$0.00	\$0.00
--	---	------------	--	---------	----------	--------	----------	----------	----------	--------	--------	--------

Claim Notes: 8/23/13 - 6/30/14

	DAVID L. MILLER  PO Box 9 Farmington UT 84025-0009	01/30/2015	Trustee Fee (Chapter 11)	Allowed	6101-000	\$0.00	\$4,804.69	\$4,804.69	\$4,804.69	\$0.00	\$0.00	\$0.00
--	---	------------	-----------------------------	---------	----------	--------	------------	------------	------------	--------	--------	--------



Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	DAVID MILLER  PO Box 9 Farmington UT 84025-0009	01/30/2015	Trustee Expenses (Chapter 11)	Allowed	6102-000	\$0.00	\$0.60	\$0.60	\$0.60	\$0.00	\$0.00	\$0.00
	MICHAEL JOHNSON  36 South State Street Suite 1400 Salt Lake City UT 84111	01/30/2015	Attorney for Trustee Fees (Other Firm)	Allowed	3210-000	\$0.00	\$2,355.00	\$2,355.00	\$2,355.00	\$0.00	\$0.00	\$0.00
	MICHAEL JOHNSON  36 South State Street Suite 1400 Salt Lake City UT 84111	01/30/2015	Attorney for Trustee Expenses (Other Firm)	Allowed	3220-000	\$0.00	\$10.80	\$10.80	\$10.80	\$0.00	\$0.00	\$0.00
	MICHAEL JOHNSON  36 South State Street Suite 1400 Salt Lake City UT 84111	03/10/2015	Attorney for Trustee Fees (Other Firm)	Allowed	3210-000	\$0.00	\$535.00	\$535.00	\$535.00	\$0.00	\$0.00	\$0.00
	ROCKY MOUNTAIN ADVISORY, LLC  215 South State Street Suite 550 Salt Lake City UT 84111	03/24/2015	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$4,768.50	\$4,768.50	\$0.00	\$0.00	\$0.00	\$4,768.50
	ROCKY MOUNTAIN ADVISORY, LLC  215 South State Street Suite 550 Salt Lake City UT 84111	03/24/2015	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00

CLAIM ANALYSIS REPORT  
18 of 29Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ROCKY MOUNTAIN ADVISORY, LLC  215 South State Street Suite 550 Salt Lake City UT 84111	03/24/2015	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$77.68	\$77.68	\$0.00	\$0.00	\$0.00	\$77.68
adm	FIRST AMERICAN TITLE INSURANCE COMPANY	12/20/2013	Costs Re Sale of Prop. (excl. realtor comm./exp., incl. closing costs, tte adv.)	Allowed	2500-000	\$0.00	\$2,707.00	\$2,707.00	\$2,707.00	\$0.00	\$0.00	\$0.00
CH11	DAVID L. MILLER  PO Box 9 Farmington UT 84025000	06/06/2013	Trustee Compensation	Allowed	6101-00	\$0.00	\$4,899.59	\$4,899.59	\$4,899.59	\$0.00	\$0.00	\$0.00
CH11	U.S. TRUSTEE PAYMENT CENTER PO Box 530202 Atlanta GA 30353-0202	06/04/2013	U.S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$325.00	\$325.00	\$325.00	\$0.00	\$0.00	\$0.00
CH11	U.S. TRUSTEE PAYMENT CENTER PO Box 530202 Atlanta GA 30353-0202	07/18/2013	U.S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$650.00	\$650.00	\$650.00	\$0.00	\$0.00	\$0.00
CH11	DAVID L. MILLER  PO Box 9 Farmington UT 84025-0009	07/29/2013	Trustee Expenses (Chapter 11)	Allowed	6102-00	\$0.00	\$675.15	\$675.15	\$675.15	\$0.00	\$0.00	\$0.00
CH11	ROCKY MOUNTAIN ADVISORY, LLC  215 South State Street Suite 550 Salt Lake City UT 84111	07/29/2013	Accountant for Trustee Fees (Trustee Firm) (Chapter 11)	Allowed	6310-00	\$0.00	\$4,217.34	\$4,217.34	\$4,217.34	\$0.00	\$0.00	\$0.00

CLAIM ANALYSIS REPORT  
19 of 29Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNTrustee Name: David L. MillerDate: 6/9/2015Claims Bar Date: 03/31/2014

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
CH11	ROCKY MOUNTAIN ADVISORY  215 South State Street Suite 550 Salt Lake City UT 84111	07/29/2013	Accountant for Trustee Expenses (Trustee Firm) (Chapter 11)	Allowed	6320-00	\$0.00	\$12.18	\$12.18	\$12.18	\$0.00	\$0.00	\$0.00
CH11	RAY QUINNEY AND NEBEKER  36 South State Street Suite 1400 Salt Lake City UT 84111	07/29/2013	Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	Allowed	6210-60	\$0.00	\$18,196.18	\$18,196.18	\$18,196.18	\$0.00	\$0.00	\$0.00
CH11	RAY QUINNEY AND NEBEKER  36 South State Street Suite 1400 Salt Lake City UT 84111	07/29/2013	Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	Allowed	6220-61	\$0.00	\$191.50	\$191.50	\$191.50	\$0.00	\$0.00	\$0.00
CH11	BERRY & TRIPP	07/29/2013	Attorney for D-I-P Fees (Chapter 11)	Allowed	6210-160	\$0.00	\$72,487.86	\$67,549.86	\$67,549.86	\$0.00	\$0.00	\$0.00

**Claim Notes:** Total Amount due less retainer of \$4,938.00. Order #61 was rolled into Order #80, as no payment was made on Order #61.

1	WELLS FARGO CARD SERVICES 1 Home Campus 3rd Floor Des Moines IA 50328	06/25/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$18,711.80	\$18,711.80	\$0.00	\$0.00	\$0.00	\$18,711.80
2	INTERNAL REVENUE SERVICE Centralized Insolvency Operations P.O. Box 7346 Philadelphia PA 19101-5016	07/16/2012	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$49,221.94	\$49,221.94	\$0.00	\$0.00	\$0.00	\$49,221.94

Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNTrustee Name: David L. MillerDate: 6/9/2015Claims Bar Date: 03/31/2014

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
* 2a	INTERNAL REVENUE SERVICE Centralized Insolvency Operations P.O. Box 7346 Philadelphia PA 19101-5016	07/15/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$6,730.95	\$6,730.95	\$0.00	\$0.00	\$0.00	\$6,730.95
3	US BANK N.A.  BANKRUPTCY DEPARTMENT P.O. BOX 5229 CINCINNATI OH 45201-5229	08/03/2012	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$10,167.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (3-1) ilx 2316

4	AMERICAN EXPRESS TRAVEL RELATED SERVICES CO INC c/o Becket and Lee LLP POB 3001 Malvern PA 19355-0701	08/08/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$10,800.00	\$10,800.00	\$0.00	\$0.00	\$0.00	\$10,800.00
5	AMERICAN EXPRESS BANK FSB c/o Becket and Lee LLP POB 3001 Malvern PA 19355-0701	08/10/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$3,802.60	\$3,802.60	\$0.00	\$0.00	\$0.00	\$3,802.60
6	RR PENG A LLC  1155 East 2100 South #636 Salt Lake City UT 84106	10/03/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$941,382.56	\$941,382.56	\$0.00	\$0.00	\$0.00	\$941,382.56

Claim Notes: (6-1) Membership interests

7	MITCHELL & BARLOW PC 9 Exchange Place Suite 600 Salt Lake City UT 84111	10/10/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$135,000.00	\$135,000.00	\$0.00	\$0.00	\$0.00	\$135,000.00
---	--	------------	-------------------------------	---------	----------	--------	--------------	--------------	--------	--------	--------	--------------

\* There is an objection filed for this claim

Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
8	U.S. BANK NATIONAL ASSOCIATION  Bank of America, N.A. Mail Stop CA6-919-01-23 400 National Way Simi Valley, CA	10/12/2012	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$625,977.87	\$401,000.00	\$401,000.00	\$0.00	\$0.00	\$0.00

**Claim Notes:** (8-1) Arrears &#036;201,648.42

9	FORGE INVESTMENTS UT, LLC c/o Holland & Hart LLP 222 S. Main Street, Suite 2200 Salt Lake City UT 84101	10/15/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$25,630,466.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	FORGE INVESTMENTS UT, LLC c/o Holland & Hart LLP 222 S. Main Street, Suite 2200 Salt Lake City UT 84101	10/15/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,992,899.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	TED HEAP  c/o Traverse Mountain Companies 3940 Traverse Mountain Blvd. Suite 200 Lehi UT 84043	10/15/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$20,000,000.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00
12	STAPP INVESTMENTS LLC  Rick Stapp 824 Sunburst Lane Alpine UT 84004	11/14/2012	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$311,972.82	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00

Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
13	RICHARD O. STAPP  & Cherie L. Stapp 824 Sunburst Lane Alpine UT 84004	11/14/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$39,968.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	UTAH STATE TAX COMMISSION Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City UT 84134	11/21/2012	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$13,788.53	\$13,788.53	\$0.00	\$0.00	\$0.00	\$13,788.53
14a	UTAH STATE TAX COMMISSION Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City UT 84134	11/21/2012	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,703.60	\$2,703.60	\$0.00	\$0.00	\$0.00	\$2,703.60
15	AMERICA FIRST CREDIT UNION P.O. Box 9199 Ogden UT 84409-0199	01/17/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,661.83	\$2,661.83	\$0.00	\$0.00	\$0.00	\$2,661.83

**Claim Notes:** (15-1) Unsecured

16	U.S. BANK NATIONAL ASSOCIATION  Bank of America, N.A. Mail Stop CA6-919-01-23 400 National Way Simi Valley, CA	05/17/2013	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$625,577.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
----	---	------------	--	---------	----------	--------	--------------	--------	--------	--------	--------	--------

**Claim Notes:** (16-1) Arrears &#036;201,248.42

17	UNITED STATES TRUSTEE 405 South Main Street, suite 300 Salt Lake City UT 84111	12/17/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$650.00	\$650.00	\$650.00	\$0.00	\$0.00	\$0.00
----	--	------------	------------------------------	---------	----------	--------	----------	----------	----------	--------	--------	--------

**Claim Notes:** (17-1) Unpaid Fees for partial 3rd Qtr 2013

CLAIM ANALYSIS REPORT  
23 of 29Case No. 12-28010-JTMCase Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANNClaims Bar Date: 03/31/2014Trustee Name: David L. MillerDate: 6/9/2015

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
18	UTAH STATE TAX COMMISSION Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City UT 84134	12/31/2013	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$13,788.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18a	UTAH STATE TAX COMMISSION Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City UT 84134	12/31/2013	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,703.60	\$0.60	\$0.00	\$0.00	\$0.00	\$0.60
19	INTERMOUNTAIN HEALTHCARE PO Box 27808 Salt Lake City UT 84127-0808	02/26/2014	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$8,218.15	\$8,218.15	\$0.00	\$0.00	\$0.00	\$8,218.15
20	F. LAVAR CHRISTENSEN PO Box 1094 Draper UT 84020	04/01/2014	Tardy General Unsecured § 726(a)(3)	Allowed	7200-000	\$0.00	\$216,000.00	\$216,000.00	\$0.00	\$0.00	\$0.00	\$216,000.00
							<b>\$51,877,670.19</b>	<b>\$3,535,209.87</b>	<b>\$579,589.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,938,600.22</b>

Case No. 12-28010-JTM  
Case Name: CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN  
Claims Bar Date: 03/31/2014

Trustee Name: David L. Miller  
Date: 6/9/2015

## CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$126.98	\$126.98	\$49.30	\$0.00	\$0.00	\$77.68
Accountant for Trustee Expenses (Trustee Firm) (Chapter 11)	\$12.18	\$12.18	\$12.18	\$0.00	\$0.00	\$0.00
Accountant for Trustee Fees (Other Firm)	\$18,095.50	\$18,095.50	\$12,977.00	\$0.00	\$0.00	\$5,118.50
Accountant for Trustee Fees (Trustee Firm) (Chapter 11)	\$4,217.34	\$4,217.34	\$4,217.34	\$0.00	\$0.00	\$0.00
Accountant for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	\$44.70	\$44.70	\$44.70	\$0.00	\$0.00	\$0.00
Accountant for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	\$4,631.87	\$4,631.87	\$4,631.87	\$0.00	\$0.00	\$0.00
Attorney for D-I-P Fees (Chapter 11)	\$72,487.86	\$67,549.86	\$67,549.86	\$0.00	\$0.00	\$0.00
Attorney for Trustee Expenses (Other Firm)	\$973.52	\$973.52	\$973.52	\$0.00	\$0.00	\$0.00
Attorney for Trustee Fees (Other Firm)	\$29,771.00	\$29,771.00	\$29,771.00	\$0.00	\$0.00	\$0.00
Attorney for Trustee/D-I-P Expenses (Other Firm) (Chapter 11)	\$519.02	\$519.02	\$519.02	\$0.00	\$0.00	\$0.00
Attorney for Trustee/D-I-P Fees (Other Firm) (Chapter 11)	\$26,139.05	\$26,139.05	\$26,139.05	\$0.00	\$0.00	\$0.00
Auctioneer for Trustee Fees (including buyers premiums)	\$1,993.00	\$1,993.00	\$1,993.00	\$0.00	\$0.00	\$0.00
Claims of Governmental Units	\$77,449.00	\$63,660.47	\$650.00	\$0.00	\$0.00	\$63,010.47
Costs Re Sale of Prop. (excl. realtor comm./exp., incl. closing costs, tte adv.)	\$2,707.00	\$2,707.00	\$2,707.00	\$0.00	\$0.00	\$0.00
General Unsecured § 726(a)(2)	\$49,796,050.06	\$2,630,012.09	\$0.00	\$0.00	\$0.00	\$2,630,012.09
Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	\$1,573,695.82	\$416,000.00	\$416,000.00	\$0.00	\$0.00	\$0.00
Tardy General Unsecured § 726(a)(3)	\$216,000.00	\$216,000.00	\$0.00	\$0.00	\$0.00	\$216,000.00
Trustee Compensation	\$46,215.09	\$46,215.09	\$4,899.59	\$0.00	\$0.00	\$24,295.72
Trustee Expenses	\$85.76	\$85.76	\$0.00	\$0.00	\$0.00	\$85.76
Trustee Expenses (Chapter 11)	\$675.75	\$675.75	\$675.75	\$0.00	\$0.00	\$0.00
Trustee Fee (Chapter 11)	\$4,804.69	\$4,804.69	\$4,804.69	\$0.00	\$0.00	\$0.00



**Case No.** 12-28010-JTM  
**Case Name:** CHRISTENSEN, STEPHEN LAMAR AND CHRISTENSEN, VICTORIA ANN  
**Claims Bar Date:** 03/31/2014  
**Trustee Name:** David L. Miller  
**Date:** 6/9/2015

U.S. Trustee Quarterly Fees	\$975.00	\$975.00	\$975.00	\$0.00	\$0.00	\$0.00
-----------------------------	----------	----------	----------	--------	--------	--------

Exhibit D

**TRUSTEE'S PROPOSED DISTRIBUTION**

Case No.: 12-28010-JTM  
Case Name: Stephen LaMar Christensen  
Victoria Ann Christensen  
Trustee Name: David L. Miller

Balance on hand: \$173,496.96

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
3	US BANK N.A.	\$10,167.26	\$0.00	\$0.00	\$0.00
8	U.S. Bank National Association	\$625,977.87	\$401,000.00	\$401,000.00	\$0.00
12	Stapp Investments LLC	\$311,972.82	\$15,000.00	\$15,000.00	\$0.00
16	U.S. Bank National Association	\$625,577.87	\$0.00	\$0.00	\$0.00

Total to be paid to secured creditors: \$0.00  
Remaining balance: \$173,496.96

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
David L. Miller, Trustee Fees	\$34,000.00	\$9,704.28 **Ch. 11 Fees	\$24,295.72
David L. Miller, Trustee Expenses	\$85.76	\$0.00	\$85.76
Michael Johnson,	\$2,890.00	\$2,890.00	\$0.00
Michael Johnson,	\$10.80	\$10.80	\$0.00
Gil Miller / Rocky Mountain Advisory,	\$12,977.00	\$12,977.00	\$0.00
Gil Miller / Rocky Mountain Advisory,	\$49.30	\$49.30	\$0.00
Other: Michael Johnson / Ray Quinney Nebeker P.C.,	\$26,881.00	\$26,881.00	\$0.00
Other: Michael Johnson / Ray Quinney Nebeker P.C.,	\$962.72	\$962.72	\$0.00
Other: Rocky Mountain Advisory, LLC, Accountant for Trustee Fees	\$350.00	\$0.00	\$350.00

Other: Rocky Mountain Advisory, LLC, Accountant for Trustee Fees	\$4,768.50	\$0.00	\$4,768.50
Other: Rocky Mountain Advisory, LLC, Accountant for Trustee Expenses	\$77.68	\$0.00	\$77.68

Total to be paid for chapter 7 administrative expenses: \$29,577.66  
Remaining balance: \$143,919.30

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Berry & Tripp, Attorney for D-I-P Fees	\$67,549.86	\$67,549.86	\$0.00
Other: David L. Miller, Trustee Fees	\$4,804.69	\$4,804.69	\$0.00
Other: David Miller, Trustee Expenses	\$0.60	\$0.60	\$0.00
Other: David L. Miller, Trustee Fees	\$4,899.59	\$4,899.59	\$0.00
Other: David Miller, Trustee Expenses	\$675.15	\$675.15	\$0.00
Other: David L. Miller, Trustee Fees	\$1,180.72	\$0.00	**included in Ch . 7 fee above

Total to be paid to prior chapter administrative expenses: \$0.00  
Remaining balance: \$143,919.30

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$63,660.47 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
2	Internal Revenue Service	\$49,221.94	\$0.00	\$49,221.94
14	Utah State Tax Commission	\$13,788.53	\$0.00	\$13,788.53
17	United States Trustee	\$650.00	\$650.00	\$0.00

Total to be paid to priority claims: \$63,010.47  
Remaining balance: \$80,908.83

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$2,630,012.09 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 3.1 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1	Wells Fargo Card Services	\$18,711.80	\$0.00	\$575.64
2a	Internal Revenue Service	\$6,730.95	\$0.00	\$207.07
4	American Express Travel Related Services Co Inc	\$10,800.00	\$0.00	\$332.25
5	American Express Bank FSB	\$3,802.60	\$0.00	\$116.98
6	RR Penga LLC	\$941,382.56	\$0.00	\$28,960.38
7	Mitchell & Barlow PC	\$135,000.00	\$0.00	\$4,153.10
9	Forge Investments UT, LLC	\$0.00	\$0.00	\$0.00
10	Forge Investments UT, LLC	\$0.00	\$0.00	\$0.00
11	Ted Heap	\$1,500,000.00	\$0.00	\$46,145.51
13	Richard O. Stapp	\$0.00	\$0.00	\$0.00
14a	Utah State Tax Commission	\$2,703.60	\$0.00	\$83.17
15	America First Credit Union	\$2,661.83	\$0.00	\$81.89
18a	Utah State Tax Commission	\$0.60	\$0.00	\$0.02
19	Intermountain Healthcare	\$8,218.15	\$0.00	\$252.82

Total to be paid to timely general unsecured claims: \$80,908.83

Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$216,000.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
20	F. LaVar Christensen	\$216,000.00	\$0.00	\$0.00

Total to be paid to tardily filed general unsecured claims: \$0.00

Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims:	<u>\$0.00</u>
Remaining balance:	<u>\$0.00</u>